

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2024-25  
2024-25 Adopted Budget**

	Various	06XX	0830		33XX/65XX	CATS	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	13,825,017	14,279,617	-	28,104,634	8,875,494	-	-	-	8,875,494	36,980,128
Federal Revenues	-	-	-	-	532,320	1,154,155	-	-	1,686,475	1,686,475
Federal Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Other State Revenues	313,094	-	-	313,094	7,099,260	6,469,659	-	-	13,568,920	13,882,014
Other Local Revenues	3,025,566	-	-	3,025,566	-	600,000	-	8,987,088	9,587,088	12,612,654
<b>Total Revenue</b>	<b>20,663,678</b>	<b>14,279,617</b>	<b>-</b>	<b>34,943,294</b>	<b>16,507,074</b>	<b>8,223,814</b>	<b>-</b>	<b>8,987,088</b>	<b>33,717,977</b>	<b>68,661,271</b>
<b>Expenditures</b>										
Certificated Salaries	2,159,954	3,938,029	68,823	6,166,806	4,236,448	2,815,271	-	1,655,005	8,706,724	14,873,530
Classified Salaries	7,197,777	2,474,482	54,977	9,727,237	4,279,520	1,189,710	455,390	2,150,230	8,074,850	17,802,087
Employee Benefits	5,513,203	3,727,486	65,509	9,306,199	5,860,241	3,089,235	310,297	1,925,057	11,184,829	20,491,028
Books and Supplies	839,745	817,738	36,950	1,694,433	69,846	155,177	175,300	383,682	784,005	2,478,438
Services, Other Operating Expenditures	4,315,285	1,763,806	12,560	6,091,652	1,697,880	1,174,159	413,720	2,350,713	5,636,471	11,728,123
Capital Outlay	220,000	-	-	220,000	-	40,276	-	-	40,276	260,276
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Indirect Costs	(3,080,646)	996,097	17,134	(2,067,416)	909,198	496,240	106,074	434,937	1,946,449	(120,967)
<b>Total Expenditures</b>	<b>20,665,318</b>	<b>13,717,639</b>	<b>255,953</b>	<b>34,638,910</b>	<b>17,053,133</b>	<b>8,960,067</b>	<b>1,460,781</b>	<b>8,899,624</b>	<b>36,373,604</b>	<b>71,012,514</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(281,540)	-	-	(281,540)	-	-	-	(1,000,000)	(1,000,000)	(1,281,540)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,744,288)	(530,772)	255,953	(2,019,107)	546,059	-	1,200,000	273,049	2,019,107	-
<b>Total Transfers</b>	<b>(2,025,828)</b>	<b>(530,772)</b>	<b>255,953</b>	<b>(2,300,647)</b>	<b>546,059</b>	<b>-</b>	<b>1,200,000</b>	<b>(726,951)</b>	<b>1,019,107</b>	<b>(1,281,540)</b>
<b>Beginning Balance</b>	<b>24,839,120</b>	<b>3,339,079</b>	<b>-</b>	<b>28,178,199</b>	<b>141,817</b>	<b>3,052,362</b>	<b>1,143,794</b>	<b>2,601,116</b>	<b>6,939,089</b>	<b>35,117,288</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,027,469)</b>	<b>31,206</b>	<b>-</b>	<b>(1,996,263)</b>	<b>-</b>	<b>(736,253)</b>	<b>(260,781)</b>	<b>(639,487)</b>	<b>(1,636,521)</b>	<b>(3,632,784)</b>
<b>Ending Fund Balance</b>	<b>22,811,651</b>	<b>3,370,285</b>	<b>-</b>	<b>26,181,936</b>	<b>141,817</b>	<b>2,316,109</b>	<b>883,013</b>	<b>1,961,629</b>	<b>5,302,568</b>	<b>31,484,504</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	-	-	-	-	-	-	-	-	-	-
<b>Restricted</b>	-	-	-	-	141,817	2,316,109	883,013	1,961,629	5,302,568	5,302,568
<b>Committed</b>	-	-	-	-	-	-	-	-	-	-
<b>Assigned</b>	22,811,651	3,370,285	-	26,181,936	-	-	-	-	-	26,181,936
<b>Assigned (Deferred Maintenance)</b>	-	-	-	-	-	-	-	-	-	-
<b>Committed (COPS)</b>	-	-	-	-	-	-	-	-	-	-
<b>Reserve for Economic Certainty</b>	-	-	-	-	-	-	-	-	-	-

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
ALL FUNDS SUMMARY 2024-25  
2024-25 Adopted Budget**

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	Total of All Funds
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capital Outlay	Debt Service	Retiree Benefit Trust	
<b>Revenues</b>													
LCFF Revenues	36,980,128	2,025,204	-	-	-	-	200,000	-	-	-	-	-	39,205,332
Federal Revenues	1,686,475	166,689	-	-	342,959	77,500	-	-	-	-	-	-	2,273,623
Federal Pass Through	3,500,000	-	4,046,766	-	-	-	-	-	-	-	-	-	7,546,766
Other State Revenues	13,882,014	272,239	3,995,542	79,164	896,763	151,000	-	-	-	-	-	-	19,276,722
Other Local Revenues	12,612,654	456,372	60,000	1,000	265,426	2,500	40,000	120,000	30,000	-	96,000	1,700,000	15,383,952
<b>Total Revenue</b>	<b>68,661,271</b>	<b>2,920,504</b>	<b>8,102,308</b>	<b>80,164</b>	<b>1,505,148</b>	<b>231,000</b>	<b>240,000</b>	<b>120,000</b>	<b>30,000</b>	<b>-</b>	<b>96,000</b>	<b>1,700,000</b>	<b>83,686,395</b>
<b>Expenditures</b>													
Certificated Salaries	14,873,530	1,098,383	-	-	34,943	-	-	-	-	-	-	-	16,006,855
Classified Salaries	17,802,087	587,538	-	12,222	419,402	-	-	-	-	-	-	-	18,821,249
Employee Benefits	20,491,028	1,012,765	-	10,157	270,243	-	-	-	-	-	-	-	21,784,192
Books and Supplies	2,478,438	106,982	-	51,037	63,158	231,000	-	-	-	-	-	-	2,930,615
Services, Other Operating Expenditures	11,728,123	324,035	-	-	610,232	-	160,000	-	-	-	-	750,847	13,573,237
Capital Outlay	260,276	-	-	-	-	-	-	-	1,045,000	-	-	-	1,305,276
Other Outgo	-	-	3,995,542	-	-	-	-	-	-	-	624,756	-	4,620,298
Pass Through	3,500,000	-	4,046,766	-	-	-	-	-	-	-	-	-	7,546,766
Indirect Costs	(120,967)	22,022	-	5,748	93,196	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>71,012,514</b>	<b>3,151,726</b>	<b>8,042,308</b>	<b>79,164</b>	<b>1,491,174</b>	<b>231,000</b>	<b>160,000</b>	<b>-</b>	<b>1,045,000</b>	<b>-</b>	<b>624,756</b>	<b>750,847</b>	<b>86,588,489</b>
<b>Interfund Transfers</b>													
Transfers In	-	-	-	-	-	-	-	-	281,540	-	1,000,000	-	1,281,540
Transfers Out	(1,281,540)	-	-	-	-	-	-	-	-	-	-	-	(1,281,540)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>(1,281,540)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>281,540</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>
<b>Beginning Balance</b>	<b>35,117,288</b>	<b>1,453,437</b>	<b>283,972</b>	<b>18,156</b>	<b>129,807</b>	<b>103,288</b>	<b>1,141,724</b>	<b>3,345,933</b>	<b>733,460</b>	<b>3,500,000</b>	<b>3,414,806</b>	<b>12,749,763</b>	<b>61,991,633</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(3,632,784)</b>	<b>(231,222)</b>	<b>60,000</b>	<b>1,000</b>	<b>13,974</b>	<b>-</b>	<b>80,000</b>	<b>120,000</b>	<b>(733,460)</b>	<b>-</b>	<b>471,244</b>	<b>949,153</b>	<b>(2,902,095)</b>
<b>Ending Fund Balance</b>	<b>31,484,504</b>	<b>1,222,215</b>	<b>343,972</b>	<b>19,156</b>	<b>143,781</b>	<b>103,288</b>	<b>1,221,724</b>	<b>3,465,933</b>	<b>-</b>	<b>3,500,000</b>	<b>3,886,050</b>	<b>13,698,916</b>	<b>59,089,538</b>
<b>Components of Ending Fund Balance:</b>													
<b>Nonspendable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted</b>	<b>5,302,568</b>	<b>402,065</b>	<b>343,972</b>	<b>19,156</b>	<b>139,858</b>	<b>103,288</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,698,916</b>	<b>20,009,823</b>
<b>Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,221,724</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,221,724</b>
<b>Assigned</b>	<b>26,181,936</b>	<b>725,597</b>	<b>-</b>	<b>-</b>	<b>3,923</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,911,456</b>
<b>Assigned (Deferred Maintenance)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>
<b>Committed (COPS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,886,050</b>	<b>-</b>	<b>3,886,050</b>
<b>Reserve for Economic Certainty</b>	<b>-</b>	<b>94,552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,465,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,560,485</b>

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2025-26**  
**2024-25 Adopted Budget**

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General	Alternative		Total	Special	Categoricals	Routine &	Local	Total Restricted	Total General
	Unrestricted	Education	CTEP	Unrestricted	Education		Maintenance	Programs		Fund
<b>Revenues</b>										
LCFF Revenues	13,915,935	13,988,699	-	27,904,634	8,875,494	-	-	-	8,875,494	36,780,128
Federal Revenues	-	-	-	-	532,320	367,913	-	-	900,233	900,233
Federal Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Other State Revenues	313,094	-	-	313,094	7,551,873	5,813,920	-	-	13,365,794	13,678,888
Other Local Revenues	3,025,566	-	-	3,025,566	-	600,000	-	8,689,814	9,289,814	12,315,380
<b>Total Revenue</b>	<b>20,754,596</b>	<b>13,988,699</b>	<b>-</b>	<b>34,743,294</b>	<b>16,959,687</b>	<b>6,781,833</b>	<b>-</b>	<b>8,689,814</b>	<b>32,431,335</b>	<b>67,174,629</b>
<b>Expenditures</b>										
Certificated Salaries	2,172,534	4,022,706	69,717	6,264,957	4,291,522	2,493,462	-	1,536,722	8,321,706	14,586,663
Classified Salaries	7,307,983	2,454,176	55,637	9,817,796	4,330,875	843,068	460,855	2,087,128	7,721,925	17,539,721
Employee Benefits	5,923,642	3,854,440	68,628	9,846,711	6,186,058	2,708,280	325,557	1,883,088	11,102,983	20,949,694
Books and Supplies	776,745	817,738	36,950	1,631,433	69,846	60,335	150,300	349,732	630,213	2,261,647
Services, Other Operating Expenditures	3,458,738	1,763,806	12,560	5,235,105	1,697,880	768,035	388,720	2,024,970	4,879,604	10,114,709
Capital Outlay	145,000	-	-	145,000	-	10,276	-	-	10,276	155,276
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Indirect Costs	(2,925,153)	1,025,962	17,134	(1,882,058)	929,566	349,593	102,159	379,773	1,761,091	(120,967)
<b>Total Expenditures</b>	<b>20,359,488</b>	<b>13,938,829</b>	<b>260,626</b>	<b>34,558,944</b>	<b>17,505,745</b>	<b>7,233,050</b>	<b>1,427,591</b>	<b>8,261,412</b>	<b>34,427,798</b>	<b>68,986,742</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(250,000)	-	-	(250,000)	-	-	-	(1,000,000)	(1,000,000)	(1,250,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,574,545)	(530,772)	260,626	(1,844,691)	546,059	-	1,200,000	98,633	1,844,691	-
<b>Total Transfers</b>	<b>(1,824,545)</b>	<b>(530,772)</b>	<b>260,626</b>	<b>(2,094,691)</b>	<b>546,059</b>	<b>-</b>	<b>1,200,000</b>	<b>(901,367)</b>	<b>844,691</b>	<b>(1,250,000)</b>
<b>Beginning Balance</b>	<b>22,811,651</b>	<b>3,370,285</b>	<b>-</b>	<b>26,181,936</b>	<b>141,817</b>	<b>2,316,109</b>	<b>883,013</b>	<b>1,961,629</b>	<b>5,302,568</b>	<b>31,484,504</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,429,437)</b>	<b>(480,903)</b>	<b>-</b>	<b>(1,910,340)</b>	<b>-</b>	<b>(451,216)</b>	<b>(227,591)</b>	<b>(472,966)</b>	<b>(1,151,773)</b>	<b>(3,062,113)</b>
<b>Ending Fund Balance</b>	<b>21,382,214</b>	<b>2,889,382</b>	<b>-</b>	<b>24,271,596</b>	<b>141,817</b>	<b>1,864,893</b>	<b>655,422</b>	<b>1,488,663</b>	<b>4,150,795</b>	<b>28,422,390</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>141,817</b>	<b>1,864,893</b>	<b>655,422</b>	<b>1,488,663</b>	<b>4,150,795</b>	<b>4,150,795</b>
<b>Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assigned</b>	<b>21,382,214</b>	<b>2,889,382</b>	<b>-</b>	<b>24,271,596</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,271,596</b>
<b>Assigned (Deferred Maintenance)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Committed (COPS)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2026-27  
2024-25 Adopted Budget**

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	13,540,259	13,932,437	-	27,472,696	8,875,494	-	-	-	8,875,494	36,348,190
Federal Revenues	-	-	-	-	532,320	224,306	-	-	756,626	756,626
Federal Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Other State Revenues	313,094	-	-	313,094	8,036,053	5,621,920	-	-	13,657,974	13,971,068
Other Local Revenues	3,025,566	-	-	3,025,566	-	600,000	-	7,545,613	8,145,613	11,171,179
<b>Total Revenue</b>	<b>20,378,920</b>	<b>13,932,437</b>	<b>-</b>	<b>34,311,356</b>	<b>17,443,867</b>	<b>6,446,226</b>	<b>-</b>	<b>7,545,613</b>	<b>31,435,707</b>	<b>65,747,063</b>
<b>Expenditures</b>										
Certificated Salaries	2,291,266	4,000,002	70,624	6,361,891	4,347,312	2,435,388	-	1,455,371	8,238,070	14,599,961
Classified Salaries	7,383,733	2,433,626	56,305	9,873,665	4,382,845	853,185	466,385	1,635,157	7,337,572	17,211,237
Employee Benefits	6,123,342	3,937,713	71,882	10,132,937	6,540,690	2,769,312	343,201	1,609,377	11,262,580	21,395,517
Books and Supplies	776,788	817,738	36,950	1,631,476	69,846	60,292	150,300	341,885	622,323	2,253,799
Services, Other Operating Expenditures	3,656,000	1,763,806	12,560	5,432,367	1,697,880	563,321	388,720	1,896,002	4,545,922	9,978,289
Capital Outlay	145,000	-	-	145,000	-	10,276	-	-	10,276	155,276
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	3,500,000	-	-	3,500,000	-	-	-	-	-	3,500,000
Indirect Costs	(2,838,299)	1,025,962	17,134	(1,795,204)	951,354	325,223	102,159	295,501	1,674,237	(120,967)
<b>Total Expenditures</b>	<b>21,037,830</b>	<b>13,978,847</b>	<b>265,454</b>	<b>35,282,131</b>	<b>17,989,926</b>	<b>7,016,997</b>	<b>1,450,764</b>	<b>7,233,292</b>	<b>33,690,980</b>	<b>68,973,111</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	(1,000,000)	(1,000,000)	(1,000,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,579,373)	(530,772)	265,454	(1,844,691)	546,059	-	1,200,000	98,633	1,844,691	-
<b>Total Transfers</b>	<b>(1,579,373)</b>	<b>(530,772)</b>	<b>265,454</b>	<b>(1,844,691)</b>	<b>546,059</b>	<b>-</b>	<b>1,200,000</b>	<b>(901,367)</b>	<b>844,691</b>	<b>(1,000,000)</b>
<b>Beginning Balance</b>	<b>21,382,214</b>	<b>2,889,382</b>	<b>-</b>	<b>24,271,596</b>	<b>141,817</b>	<b>1,864,893</b>	<b>655,422</b>	<b>1,488,663</b>	<b>4,150,795</b>	<b>28,422,390</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,238,283)</b>	<b>(577,183)</b>	<b>-</b>	<b>(2,815,466)</b>	<b>-</b>	<b>(570,771)</b>	<b>(250,764)</b>	<b>(589,047)</b>	<b>(1,410,582)</b>	<b>(4,226,048)</b>
<b>Ending Fund Balance</b>	<b>19,143,931</b>	<b>2,312,199</b>	<b>-</b>	<b>21,456,130</b>	<b>141,817</b>	<b>1,294,122</b>	<b>404,658</b>	<b>899,616</b>	<b>2,740,213</b>	<b>24,196,342</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	-	-	-	-	-	-	-	-	-	-
<b>Restricted</b>	-	-	-	-	141,817	1,294,122	404,658	899,616	2,740,213	2,740,213
<b>Assigned</b>	19,143,931	2,312,199	-	21,456,130	-	-	-	-	-	21,456,130
<b>Assigned (Deferred Maintenance)</b>	-	-	-	-	-	-	-	-	-	-
<b>Committed (COPS)</b>	-	-	-	-	-	-	-	-	-	-